

# **Exhibit 84**

**CERTIFIED TRANSLATION**

Message

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**From:** [struck out]  
**Sent:** 18 June 2015 14:47:37  
**To:** Anne Munksgaard [anne.munksgaard@skat.dk]  
**Subject:** RE: Fraud involving disbursement of dividend taxes

Dear Anne Munksgaard

Further to my email the other day, I hereby send a list of the foreign companies that allegedly were the formal owners of the shares that the reclaim agents have represented in connection with their requests for disbursement of withheld dividend taxes.

I have copied the list by hand from my client's handwritten list, which is why I do not know whether the names etc are correct or spelled correctly.

Culjundic Cathay Compagny Pension Plan, Michelle Investment Pension Plan, Xiphian LLC Pension Plan, Lion Advising Inc. Pension Plan, 2321 Capital Pension Plan, A01 Pension Plan, Bernina LLC, BMC Capital Luxembourg SARL, Davis Investment Inc. Pension Plan, Delian LLC Pension Plan, DFL Investment Pension Plan, Ezra Academy and Queens, Free Street Parliament LP, Ganesha Industries Pension Plan, Laegeler Asset Management Pension Plan, Mill Riner Capital Management, Nord – Level Pension Plan, Pension and Recruitment Plan, Rajan Investment Pension Plan, Raubritten Pension Plan, Renecee Investments LLC, RIM Capital Pension Plan, Spirit on Water Pension Plan, Traders Investments Pension Plan, Vanderlee Investments Pension Plan.

I am in possession of a bit more information about the alleged "vendors" of shares to the above 25 companies, but my client has asked me to wait disclosing such information as he fears, as previously mentioned, that it could be revealed who is behind the notification.

Naturally, I understand that SKAT must keep the further developments strictly confidential but considering my client and his personal safety I would prefer it if you could give me a hint about whether the notification is taken seriously and has been passed on to the Danish State Prosecutor for Serious Economic and International Crime (SØIK) so that he can prepare to protect himself in the best possible way.

Yours sincerely

[struck out]  
Attorney, Partner

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[struck out]

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----- Original message -----

From: [struck out]  
Sent: 17 June 2015 08:37  
To: Anne Munksgaard  
Subject: Re: Fraud involving disbursement of dividend taxes

Dear Anne Munksgaard

Thank you for your email. As promised I forward statements of account for the period 16 December 2014 – 15 January 2015 in both DKK and in EUR.

In addition to the information that S. Shah (Sanjay) receives EUR 7.8 million, it appears that the four mentioned reclaim agents have received payments – Goal Taxback LIM, Syntax GIS Ltd, The TIM Part-neres and ACUPAY.

I can also inform you that Sanjay Shah's two partners are Matthew Stein and Adam Lagrosa, who trained as auditors specialising in tax (with KPMG and/or E & Y), who allegedly own a firm together by the name of Agrius Management Ltd which according to information received have been responsible for the establishment of a large number of the companies that have been "buyers" of listed shares in respect of which payment of withheld dividend taxes has subsequently been applied for even though they were not the holders of the shares.

Allegedly, Sanjay Shah owns together with others the following companies that are probably involved in the circulation of shares: Solo Capital Dubai ltd and Solo V.S. Pension (fund) and Ganymede, Caymann Ltd, Leda Caymann ltd, Matis Caymann Ltd, Athena Equity Trading, Pallas Equity Trading and Pandia Equity Trading, among others.

I hope that this information can help you get a better overview of this very special matter. Please do not hesitate to contact me over the telephone to go through the information that I have sent as I can inform you that I have a list handwritten by me of the companies that allegedly have appeared as fictitious

holders of the shares for which the 4-5 reclaim agents have submitted the requests for disbursement of withheld dividend taxes.

I am on my way to a meeting that will take all day and therefore will only have time tomorrow, but please contact me by telephone during the day so that we can agree on the further developments.

Yours sincerely

[struck out]  
Attorney, Partner

.....  
[struck out]

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----- Original message -----

From: Anne Munksgaard [mailto:[Anne.Munksgaard@Skat.dk](mailto:Anne.Munksgaard@Skat.dk)]  
Sent: 16 June 20:14  
To: [struck out]  
Subject: Re: Fraud involving disbursement of dividend taxes

Dear [struck out]

Thank you for your email, we will look into it, regards Anne Munksgaard.

Sent from my iPhone

On 16 June 2015 at 14.45 [struck out] wrote:

Dear Anne Munksgaard

As I refer to our telephone conversation just now I hereby notify SKAT by email of assumed fraud in connection with the disbursement of withheld dividend taxes in the range of up to DKK 500,000,000. Allegedly, the fraud has been committed by using the double taxation treaty between Denmark and Malaysia, through shelf companies registered as being resident on an island called Labuan. By pretending to hold shares in Danish listed companies, a large number of companies (18?) have been able to get SKAT to refund the taxes through four foreign companies in total specialising in claiming back withheld dividend tax. Allegedly, the fraud consists of "borrowed" shares circulating around between a number of companies that are all controlled by one or perhaps three English citizens in total, but who I think live in Dubai. The key figure is allegedly a Mr Sanjay Shah who owns the Solo Capital group that has companies in the UK and in Dubai.

According to information received, the four reclaim companies submitting forms to SKAT, and which must consequently be on the list of those that request disbursement of dividend taxes, are:

Goal Taxback Ltd, Tim Partners, acupay's, SEB Futures and SynTax GIS.

I have received statements of account from my client who, for fear of reprisals, wish to be anonymous that show a small selection of transactions from the end of 2014 at the beginning of 2015 where several of the names that I have written above appears together with the amounts etc and which both concern Denmark and Belgium. I will send these tomorrow when I get back from London, but I ask you kindly that I can also be considered to be an anonymous informer until the matter has been clarified.

Yours sincerely

[struck out]

Sent from my iPhone

Yours sincerely

[struck out]

Message

**From:** [REDACTED]  
**Sent:** 18-06-2015 14:47:37  
**To:** Anne Munksgaard [anne.munksgaard@skat.dk]  
**Subject:** SV: Svindel med udbetaling af udbytteskatter

Kære Anne Munksgaard

I fortsættelse af min mail forleden fremsender jeg hermed en fortegnelse over de udenlandske selskaber, som angiveligt har stået som den formelle ejer af de aktier som Reclaim agenterne har repræsenteret i forbindelse med deres anmodning om udbetaling af indeholdte udbytteskatter.

Jeg har skrevet listen af i hånden efter en af min klient håndskreven liste, hvorfor jeg ikke ved om navne mv er korrekte, eller stavet korrekt:

Culjundic Cathay Compagny Pension Plan, Michelle Investment Pension Plan, Xiphian LLC Pension Plan, Lion Advising Inc. Pension Plan, 2321 Capital Pension Plan, A01 Pension Plan, Bernina LLC, BMC Capital Luxembourg SARL, Davis Investment Inc. Pension Plan, Delian LLC Pension Plan, DFL Investment Pension Plan, Ezra Academy og Queens, Free Street Parliament LP, Ganesha Industries Pension Plan, Laegeler Asset Management Pension Plan, Mill Riner Capital Management, Nord - Level Pension Plan, Pension and Recruitment Plan, Rajan Investment Pension Plan, Raubritten Pension Plan, Renecee Investments LLC, RIM Capital Pension Plan, Spirit on Water Pension Plan, Traders Investments Pension Plan, Vanderlee Investments Pension Plan.

Jeg er i besiddelse af lidt yderligere oplysninger om de angivelige "sælgere" af aktier til de ovennævnte 25 selskaber, men min klient har bedt mig om at vente med at oplyse disse, da han som tidligere anført frygter for, at der vil kunne afsløres hvem der muligvis står bag anmeldesen.

Jeg har selvfølgelig forståelse for, at der påhviler SKAT en streng fortrolighed om sagens videre forløb, men af hensyn til min klient og hans personlige sikkerhed, så jeg meget gerne om jeg kunne få et "hint" om, at man har taget anmeldelsen alvorligt og videresendt den til SØIK, således at han kan gøre sig klar til at beskytte sig selv bedst muligt.

Med venlig hilsen

[REDACTED]  
Advokat, Partner

[REDACTED]

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-----Oprindelig meddelelse-----

Fra: [REDACTED]  
Sendt: 17. juni 2015 08:37  
Til: 'Anne Munksgaard'  
Emne: SV: Svindel med udbetaling af udbytteskatter

Kære Anne Munksgaard

Tak for din mail og som lovet fremsender jeg kontoudtøg for perioden 16. december 2014 - 15. januar 2015 i såvel DKK som i Euro.

Udover at det fremgår at S. Shah (Sanjay) modtager 7,8 mio Euro, fremgår det at de fire nævnte reclaimagenter har modtaget betalinger - Goal Taxback LIM, Syntax GIS Ltd, The TIM Partneres og ACUPAY.

Jeg kan yderligere oplyse at Sanjay Shah's to partnere er Matthew Stein og Adam Lagrosa - som oprindeligt er uddannede som revisorer med speciale i skat (hos KPMG og/eller E & Y) ejer angiveligt sammen et firma ved navn Agrius Management Ltd - som ifgl det oplyste har stået for stiftelsen af en lang række af de selskaber der har fået som "købere" af børsnoterede aktier, som der efterfølgende er ansøgt om betaling af indeholdte udbytteskatter, selv om de ikke var ejere af aktierne.

Angiveligt ejer Sanjay Shah sammen med andre følgende firmaer som formentlig er med i cirkuleringen af aktier : Bl. a Solo Capital Dubai ltd og Solo V.S. Pension (fund), samt Ganymede, Caymann Ltd, Leda Caymann ltd, Matis Caymann Ltd, Athena Equity Trading, Pallas Equity Trading og Pandia Equity Trading.

Jeg håber disse oplysninger kan være med til at få lidt mere overblik over denne meget specielle sag.

- Du er velkommen til at kontakte mig telefonisk for at gennemgå de oplysninger jeg har fremsendt, idet jeg kan oplyse at jeg har en af mig håndskrevne liste over der selskaber der angiveligt har optrådt som fiktive ejere af aktierne, som de 4 - 5 reclaimagenter har indsendt begæringerne om udbetaling af indeholdte udbytteskatter.

Jeg er på vej til et heldagsmøde og har derfor ført tid i morgen, men du er velkomme til at kontakte mig telefonisk i løbet af i dag, således at vi kan aftale det videre forløb.

Med venlig hilsen

[REDACTED]  
Advokat, Partner

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-----Oprindelig meddelelse-----

Fra: Anne Munksgaard [mailto:[Anne.Munksgaard@Skat.dk](mailto:Anne.Munksgaard@Skat.dk)]  
Sendt: 16. juni 2015 20:14

Til: [REDACTED]  
Emne: Re: Svindel med udbetaling af udbytteskatter

Kære [REDACTED]

Tak for din mail, vi kigger på det, hilsen Anne Munksgaard.

Sendt fra min iPhone

> Den 16/06/2015 kl. 14.45 skrev [REDACTED] :

>

> Kære Anne Munksgaard

> Under henvisning til vores telefonsamtale for lidt siden skal jeg hermed pr mail orientere SKAT om en formodet svindel vedr udbetaling af indeholdt udbytteskatter i størrelsesorden op til 500.000.000kr.

> Svindlen foregår angiveligt gennem udnyttelse af DBO mellem Danmark og Malaysia, gennem skuffeselskaber registreret som hjemmehørende på en ø ved navn Labuan. Et større antal selskaber (18?) har under foregivende af, at ejer aktier i danske børsnoterede aktier, gennem ialt 4 udenlandske selskaber der er specialiserede i at tilbagesøge indeholdte udbytteskatter, formået SKAT til at udbetale skatterne. Svindlen består angiveligt i at der er tale "lånte" aktier som cirkulerer rundt mellem et antal selskaber, der alle er kontrolleret af en eller måske ialt tre engelske statsborgere, men som vist alle bor i Dubai. Hovedpersonen er angiveligt en mr. Sanjay Shah som ejer Solo Capital concernen, som har selskaber i UK og Dubai.

> De fire reclaim selskaber der indsender blanketter til SKAT - og som derfor må figurere på listen over dem, der anmelder om udbetaling af udbytteskatter er ifølge det oplyste:

> Goal Taxback Ltd , Tim Partners, acupay's, SEB Futures og SynTax GIS.

> Jeg har modtaget kontoudskrifter fra min klient - som af frygt for repressalier - ønsker at være anonym, som viser et lille udpluk af transaktioner fra ultimo 2014 primo 2015, hvor flere af de navne jeg anfører ovenfor fremgår, med angivelse af beløb mv, og som både vedrører Danmark og Belgien.

> Jeg vil sende disse i morgen, når jeg returnerer fra London- jeg anmelder dog om at jeg ligeledes kan betragtes som anonym anmelder, indtil der måtte være klarhed over sagen.

> Venlig hilsen

> [REDACTED]

> [REDACTED]  
>  
> Sendt fra min iPhone  
> Venlig hilsen  
> [REDACTED]

I, the undersigned, Jeanette Riis, certify that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached e-mail of 18 June 2015 at 14:47:37 from anonymous to Anne Munksgaard as well as preceding emails in the matter in the Danish language.

Witness my hand and official seal.

Copenhagen, 21 March 2022



MA in Translation and Interpretation (English)